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REPORT TO THE LEGISLATURE

MONTANA SCHOOL FOR THE DEAF AND BLIND

Financial-Compliance Audit
for the Two Fiscal Years 1986-87 and 1987-88

This report contains one recommendation that the school comply with state law regarding employment placement.

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FINANCIAL-COMPLIANCE AUDITS

Financial-compliance audits are conducted by the Office of the Legislative Auditor to determine if an agency's financial operations are properly conducted, the financial reports are presented fairly, and the agency has complied with applicable laws and regulations which could have a significant financial impact. In performing the audit work, the audit staff uses standards set forth by the American Institute of Certified Public Accountants and the United States General Accounting Office. Financial-compliance audit staff members hold degrees with an emphasis in accounting. Most staff members hold Certified Public Accountant (CPA) certificates.

The Single Audit Act of 1984 and OMB Circular A-128 require the auditor to issue certain financial, internal control, and compliance reports regarding the state's federal financial assistance programs, including all findings of noncompliance and questioned costs. This individual agency audit report is not intended to comply with the Single Audit Act of 1984 or OMB Circular A-128 and is therefore not intended for distribution to federal grantor agencies. The Office of the Legislative Auditor issues a statewide biennial Single Audit Report which complies with the reporting requirements listed above. The Single Audit Report for the two fiscal years ended June 30, 1987 has been issued. Copies of the Single Audit Report can be obtained by contacting:

Office of the Legislative Auditor
Room 135, State Capitol
Helena, MT 59620

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STATE OF MONTANA

Office of the Legislative Auditor

STATE CAPITOL
HELENA, MONTANA 59620
406/444-3122

LEGISLATIVE AUDITOR:
SCOTT A. SEACAT

LEGAL COUNSEL:
JOHN W. NORTHEY

DEPUTY LEGISLATIVE AUDITORS:

MARY BRYSON
Operations and EDP Audit

JAMES GILLETT
Financial-Compliance Audit

JIM PELLEGRINI
Performance Audit

April 1989

The Legislative Audit Committee
of the Montana State Legislature:

This is our financial-compliance audit report on the Montana School for the Deaf and Blind for each of the two fiscal years ending June 30, 1988. This report contains one recommendation, relating to state compliance. The school's written response to the audit recommendation is included in the back of the audit report.

We thank the superintendent and the school's staff for their cooperation and assistance throughout the audit.

Respectfully submitted,

Scott A. Seacat
Legislative Auditor

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Office of the Legislative Auditor

MONTANA SCHOOL FOR THE DEAF AND BLIND

Financial-Compliance Audit
For Fiscal Years 1986-87 and 1987-88

Members of the audit staff involved in this audit include: Geri Huschka, Wayne Kedish, Cathy Scarff, Cindy Susott, and Gary Trescott.

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ELECTED, APPOINTED, AND ADMINISTRATIVE OFFICIALS

BOARD OF PUBLIC EDUCATION

Stan Stephens	Governor*
Nancy Keenan	Superintendent of Public Instruction*
Carrol Krause	Commissioner of Higher Education*

		Term Expires
Alan Nicholson, Chairman	Helena	1992
Ted Hazelbaker	Dillon	1990
Sarah Listerud	Wolf Point	1991
William Thomas	Great Falls	1993
Thomas A. Thompson	Heart Butte	1994
Anita A. Johnson	Lewistown	1995
C. John Kinna	Helena	1996
Lerria Rogers, Student Rep.	Helena	1989

*ex officio members

MONTANA SCHOOL FOR THE DEAF AND BLIND

ADMINISTRATIVE OFFICIALS

Bill Prickett	Superintendent
Bill Sykes	Business Manager

SUMMARY OF RECOMMENDATIONS

This list serves as a means of summarizing the recommendation contained in the report and the audited agency's reply.

	Page
Recommendation #1 We recommend the school reassign the career placement duties or develop alternative methods of gathering and recording employment data as required by state law.	2

Agency Response: Concur. See page 13.

INTRODUCTION

We performed a financial-compliance audit of the Montana School for the Deaf and Blind for fiscal years 1986-87 and 1987-88. The objectives of the audit were to:

1. Determine if the school complied with applicable state and federal laws and regulations.
2. Determine if the school's financial schedules present fairly the results of operations for the two fiscal years ended June 30, 1988.
3. Make recommendations for improvement in management and internal control of the school.
4. Determine the implementation of prior audit recommendations.

The previous audit of the Montana School for the Deaf and Blind (fiscal years 1984-85 and 1985-86) contained four recommendations for improvement of the school's operations. The school has implemented those recommendations.

For this audit, in accordance with section 5-13-307, MCA, we analyzed and disclosed the cost, if significant, of implementing the recommendations.

BACKGROUND

The Montana State School for the Deaf and Blind (MSDB) was founded in 1893 as part of the Montana State Training School at Boulder. In 1937 the school was transferred to Great Falls and was established as a separate and independent institution of the state of Montana. The school is under the general supervision, direction, and control of the Board of Public Education. Board members are appointed by the Governor and confirmed by the Senate.

The purpose of the school is to educate children whose hearing or sight is impaired such that they cannot be properly taught in the public schools of the state. In addition, the school serves deaf and blind children throughout the state through its itinerant teacher program. This program includes three regional resource consultants who travel throughout the state to consult with parents and teachers of deaf and blind children. During fiscal year 1987-88 the school had approximately 71 children who lived on campus. An additional 51 children reside in the Great Falls area and attend the school as day students. There are also 252 students in the outreach/itinerant services program. The school had 85.6 full-time equivalent employees in fiscal year 1987-88.

The school spent $2.9 million during fiscal year 1986-87 and $2.5 million during fiscal year 1987-88. The school accounts for its expenditures in five programs: administration, general services, education, student services and audiology. The 50th Legislature transferred the audiology program at the school to the Office of Public Instruction (OPI) effective July 1, 1987. The transfer resulted in a reduction of total expenditures in fiscal year 1988 of $488,000.

COMPLIANCE WITH STATE LAW - EMPLOYMENT PLACEMENT

The superintendent of the Montana School for the Deaf and Blind (MSDB) is not gathering and recording data to assist in locating suitable employment for MSDB graduates. Section 20-8-116, MCA requires the superintendent to gather and record data and statistics to help locate suitable employment for school graduates. The superintendent is also required to coordinate the work with other state and federal agencies.

School officials indicated prior to 1987 this function was performed by a full-time career eduction coordinator who devoted approximately 25 percent of her time to gathering data and career placement. Per school officials, the 50th Legislature did not fund the position for fiscal year 1988 and 1989 because it was vacant for several months. The school has not reassigned the duties to another staff position. Consequently, this function is not being performed as required by law. The school staff said the cost to hire staff to gather the required data would be approximately $5,500 per school year.

The school could contract with the local job service or other state agencies to gather and record data to use in locating employment for MSDB graduates.

RECOMMENDATION #1

We recommend the school reassign the career placement duties or develop alternative methods of gathering and recording employment data as required by state law.

INDEPENDENT AUDITOR'S REPORT
AND AGENCY FINANCIAL SCHEDULES

SUMMARY OF INDEPENDENT AUDITOR'S REPORT

The auditor's opinion issued in this report is intended to convey to the reader of the financial schedules the degree of reliance that can be placed on the amounts presented.

The financial schedules, are prepared from SBAS without adjustments for errors noted during the audit. The Schedule of Agency Fund - Additions and Deductions is prepared from the school's subsidiary accounting system without adjustments for errors noted during the audit. This is done to allow the reader to determine the degree of reliance that can be placed on this SBAS information. The unqualified opinion on the schedules presented means that the schedules are fairly stated in all material respects and that the user can rely on the information presented.

STATE OF MONTANA

Office of the Legislative Auditor

STATE CAPITOL
HELENA, MONTANA 59620
406/444-3122

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DEPUTY LEGISLATIVE AUDITORS:
MARY BRYSON
Operations and EDP Audit
JAMES GILLETT
Financial-Compliance Audit
JIM PELLEGRINI
Performance Audit

INDEPENDENT AUDITOR'S REPORT

The Legislative Audit Committee
of the Montana State Legislature:

We have audited the accompanying financial schedules of the Montana School for the Deaf and Blind for each of the two fiscal years ended June 30, 1987 and 1988, as shown on pages 5 through 12. The information contained in these schedules is the responsibility of the school's management. Our responsibility is to express an opinion on those financial schedules based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, these financial schedules are prepared in accordance with state accounting policy and are not intended to be a presentation in conformity with generally accepted accounting principles.

In our opinion, the financial schedules referred to above present fairly, in all material respects, the results of operation and changes in fund balances of the Montana School for the Deaf and Blind for each of the two fiscal years ended June 30, 1987 and 1988, in conformity with the basis of accounting described in Note 1.

Respectfully submitted,

James Gillett

James Gillett, CPA
Deputy Legislative Auditor

March 10, 1989

MONTANA SCHOOL FOR THE DEAF AND BLIND
SCHEDULE OF CHANGES IN FUND BALANCES
FOR THE TWO FISCAL YEARS ENDED JUNE 30, 1988

	General Fund	Special Revenue Funds	Expendable Trust Funds
FUND BALANCE: July 1, 1986	$ -0-	$ 68,614	$ -0-
ADDITIONS:			
Fiscal Year 1986-87			
Budgeted Revenue[1]	21,802	414,828	
Prior Year Revenue Adjustments	30,688		
Support From State Of Montana	2,460,006		
Prior Year Expenditure Adjustments		396	
Nonbudgeted Revenue			26,884
Fiscal Year 1987-88			
Budgeted Revenue & Transfers In[1]	22,692	411,595	
Prior Year Revenue Adjustments	31,327		
Prior Year Expenditure Adjustments	1,647	517	
Support From State Of Montana	2,009,805		
Nonbudgeted Revenue & Transfers In			28,098
Total Additions	4,577,967	827,336	54,982
REDUCTIONS:			
Fiscal Year 1986-87			
Budgeted Expenditures	2,484,762	392,879	
Prior Year Expenditures	(488)		
Prior Year Expenditure Adjustments	28,222		
Prior Year Revenue Adjustments		31,570	
Nonbudgeted Expenditures			26,884
Fiscal Year 1987-88			
Budgeted Expenditures	2,065,471	385,918	
Prior Year Revenue Adjustments		31,404	
Nonbudgeted Expenditures			28,098
Total Reductions	4,577,967	841,771	54,982
FUND BALANCE: June 30, 1988	$ -0-	$ 54,179	$ -0-

[1]See footnote #5 on page 12.

This schedule is prepared from the Statewide Budgeting and Accounting System. Additional information is provided in the notes to the financial schedules on pages 10 through 12.

MONTANA SCHOOL FOR THE DEAF AND BLIND
SCHEDULE OF BUDGETED REVENUE & TRANSFERS IN - ESTIMATE & ACTUAL
FOR THE TWO FISCAL YEARS ENDED JUNE 30, 1988

	Charges For Services	Sale of Documents & Merchandise	Miscellaneous	Investment[1] Earnings	Federal Indirect Cost Recoveries	Other[1] Financing Sources	Rentals,[1] Leases & Royalties	Federal	Total
Fiscal Year 1987-88									
GENERAL FUND									
Estimated Revenue	$21,209	$ 1,200	$ 600						$ 23,009
Actual Revenue	21,209	1,332	151						22,692
Collections Over (Under) Estimate	$ 0	$ 132	$(449)						$ (317)
SPECIAL REVENUE FUND									
Estimated Revenue		$ 3,000			$26,702	$177,000		$214,708	$421,410
Actual Revenue		1,914			28,255	154,450		226,976	411,595
Collections Over (Under) Estimate		$(1,086)			$ 1,553	$(22,550)		$ 12,268	$ (9,815)
Fiscal Year 1986-87									
GENERAL FUND									
Estimated Revenue	$19,350	$ 1,200	$ 100						$ 20,650
Actual Revenue	20,349	1,004	449						21,802
Collections Over (Under) Estimate	$ 999	$ (196)	$ 349						$ 1,152
SPECIAL REVENUE FUND									
Estimated Revenue		$ 3,000		$116,610	$33,027		$113,390	$209,708	$475,735
Actual Revenue		1,549		116,213	31,339		56,729	208,998	414,828
Collections Over (Under) Estimate		$(1,451)		$ (397)	$(1,688)		$(56,661)	$ (710)	$(60,907)

[1] See footnote #5 on page 12.

This schedule is prepared from the Statewide Budgeting and Accounting System. Additional information is provided in the notes to the financial schedules on pages 10 through 12.

MONTANA SCHOOL FOR THE DEAF AND BLIND
SCHEDULE OF BUDGETED PROGRAM EXPENDITURES BY OBJECT AND FUND - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 1988

	Administration	General Services	Student Services	Education	Total
PERSONAL SERVICES					
Salaries	$ 68,157		$148,882	$ 722,561	$ 939,600
Hourly Wages	45,527	$ 73,600	277,762	227,868	624,757
Employee Benefits	24,309	21,130	114,328	225,431	385,198
Total	137,993	94,730	540,972	1,175,860	1,949,555
OPERATING EXPENSES					
Contracted Services	11,486	3,437	59,241	33,054	107,218
Supplies & Materials	3,223	18,773	58,332	69,718	150,046
Communications	12,692	183	186	3,377	16,438
Travel	3,076		315	18,361	21,752
Rent	387	717		1,792	2,896
Utilities		114,446			114,446
Repair & Maintenance	1,941	32,454	1,209	6,872	42,476
Other Expenses	2,967	814	171	7,138	11,090
Total	35,772	170,824	119,454	140,312	466,362
EQUIPMENT AND INTANGIBLE ASSETS					
Equipment	9,795	1,324	4,725	7,671	23,515
Total	9,795	1,324	4,725	7,671	23,515
DEBT SERVICE					
Leases	11,957				11,957
Total	11,957				11,957
TOTAL PROGRAM EXPENDITURES	$195,517	$266,878	$665,151	$1,323,843	$2,451,389
GENERAL FUND					
Budgeted	$213,557	$267,225	$626,848	$ 976,734	$2,084,364
Actual	195,517	266,878	626,733	976,343	2,065,471
Unspent Budget Authority	$ 18,040	$ 347	$ 115	$ 391	$ 18,893
SPECIAL REVENUE FUND					
Budgeted			$ 38,418	$ 369,293	$ 407,711
Actual			38,418	347,500	385,918
Unspent Budget Authority			$ 0	$ 21,793	$ 21,793

This schedule is prepared from the Statewide Budgeting and Accounting System. Additional information is provided in the notes to the financial schedules on pages 10 through 12.

MONTANA SCHOOL FOR THE DEAF AND BLIND
SCHEDULE OF BUDGETED PROGRAM EXPENDITURES BY OBJECT AND FUND - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 1987

	Administration	General Services	Student Services	Education	Audiology	Total
PERSONAL SERVICES						
Salaries	$ 76,056		$164,351	$ 657,484	$ 19,420	$ 917,311
Hourly Wages	45,191	$ 74,538	289,996	216,845		626,570
Other Compensation	50					50
Employee Benefits	33,804	20,085	119,766	205,912	3,879	383,446
Total	155,101	94,623	574,113	1,080,241	23,299	1,927,377
OPERATING EXPENSES						
Contracted Services	21,542	2,768	53,914	25,953	451,406	555,583
Supplies & Materials	1,690	18,934	50,932	73,154	679	145,389
Communications	18,622	435	61	6,311	2,039	27,468
Travel	3,118	85	2,242	15,820	2,616	23,881
Rent		387	297	2,105	171	2,960
Utilities		104,954				104,954
Repair & Maintenance	2,654	19,397	280	6,284	641	29,256
Other Expenses	1,773	19	42	5,012	75	6,921
Total	49,399	146,979	107,768	134,639	457,627	896,412
EQUIPMENT AND INTANGIBLE ASSETS						
Equipment	860	13,951	2,727	24,169	7,163	48,870
Total	860	13,951	2,727	24,169	7,163	48,870
DEBT SERVICE						
Leases	4,982					4,982
Total	4,982					4,982
TOTAL PROGRAM EXPENDITURES	$210,342	$255,553	$684,608	$1,239,049	$488,089	$2,877,641
GENERAL FUND						
Budgeted	$212,311	$255,942	$649,621	$ 901,653	$492,247	$2,511,774
Actual	210,342	255,553	641,001	889,777	488,089	2,484,762
Unspent Budget Authority	$ 1,969	$ 389	$ 8,620	$ 11,876	$ 4,158	$ 27,012
SPECIAL REVENUE FUND						
Budgeted			$ 43,607	$ 431,155		$ 474,762
Actual			43,607	349,272		392,879
Unspent Budget Authority			$ 0	$ 81,883		$ 81,883

This schedule is prepared from the Statewide Budgeting and Accounting System. Additional information is provided in the notes to the financial schedules on pages 10 through 12.

MONTANA SCHOOL FOR THE DEAF AND BLIND
SCHEDULE OF AGENCY FUND - ADDITIONS AND DEDUCTIONS
FOR THE TWO FISCAL YEARS ENDED JUNE 30, 1988 *

PROPERTY HELD IN TRUST BALANCE, JULY 1, 1986		$10,579
ADDITIONS:		
Receipts Fiscal Year 1986-87	42,035	
Receipts Fiscal Year 1987-88	42,220	
Total Additions		84,255
DEDUCTIONS:		
Disbursements Fiscal Year 1986-87	43,481	
Disbursements Fiscal Year 1987-88	41,868	
Total Deductions		85,349
PROPERTY HELD IN TRUST BALANCE, JUNE 30, 1988		$ 9,485

* The school accounts for student account activity in the Agency Fund on a subsidiary system and periodic adjustments are made to the Statewide Budgeting and Accounting System. The schedule presented was prepared from the school's subsidiary system and not all of the information presented ties to the primary accounting records (SBAS). Additional information is provided in the notes to the financial schedules on pages 10 through 12.

MONTANA SCHOOL FOR THE DEAF AND BLIND

NOTES TO THE FINANCIAL SCHEDULES

FOR THE TWO FISCAL YEARS ENDING JUNE 30, 1988

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Montana School for Deaf and Blind is required by state accounting policy to use the modified accrual basis of accounting, which is described in the Montana Operations Manual.

Under the modified accrual basis of accounting, a valid obligation exists when the associated liability is incurred except for the following items which are also considered valid obligations under state accounting policy:

1. If the appropriation provided funds to complete a given project, the entire amount of a service contract may be accrued even though the services are rendered in fiscal years subsequent to the fiscal year in which the expenditure is accrued.

2. The anticipated cost of equipment is expensed in the fiscal year in which a purchase order has been issued.

3. Goods ordered, but not received as of the fiscal year-end, may be accrued if the purchase order was issued in the fiscal year in which the anticipated expenditure is to be accrued.

4. Obligations for employee' vested annual leave and sick leave are recorded as expenditures when paid.

Revenues are recorded when received in cash unless susceptible to accrual. Revenues are susceptible to accrual if they are measurable and available to finance expenditures of the current fiscal period.

Basis of Presentation

The financial schedules are prepared from the Statewide Budgeting and Accounting System (SBAS) without adjustments. The Schedule of Agency Fund - Addition and Deductions is prepared from the school's subsidiary accounting system without adjustments. Accounts are organized on the basis of funds according to state law. The following fund types are used by the school:

General Fund - accounts for all financial resources except those required to be accounted for in other funds.

Special Revenue Fund - accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Legislative appropriation authority is required to spend from this fund. The school has special revenue fund accounts for ECIA chapter I and II, the athletic program, national school lunch, and interest and income received from the Department of State Lands.

Trust and Agency Fund - accounts for assets held in trust or as an agent by the school for others. The major items accounted for in these funds by the school are student accounts and donations.

2. ANNUAL AND SICK LEAVE

Teachers at the school accumulate sick leave while all other employees at the school accumulate both annual and sick leave. Employees are paid for 100 percent of unused annual leave and 25 percent of unused sick leave credits upon termination. Accumulated unpaid liabilities for annual and sick leave are not reflected in the presented financial schedules of the Montana School for the Deaf and Blind. Expenditures for termination pay currently are absorbed in the annual operational costs of the school. At June 30, 1988, the school had a liability of $19,670 for annual leave and $81,291 for sick leave.

3. PENSION PLANS

Employees are covered by the Montana Public Employees' Retirement System (PERS) or Teacher's Retirement System (TRS). The school's contributions to these plans are shown below:

	Fiscal Year 1986-87	Fiscal Year 1987-88
PERS	$ 58,935	$ 60,358
TRS	44,630	43,798
Total	$103,565	$104,156

4. GENERAL FUND BALANCE

The General Fund is a Statewide Fund. Agencies do not have a separate General Fund since their only authority is to pay obligations from the Statewide General Fund as long as they stay within their appropriation limits. Thus, on an agency schedule, the beginning and ending fund balance will always be zero for the General Fund.

5. RECORDING OF REVENUE

The school's system for recording revenues was changed. In fiscal year 1987 revenue from the Department of State Lands for Interest and Income earned on school trust lands was recorded as Investment Earnings and Rentals, Leases and Royalties. In fiscal year 1988, revenue was recorded as a transfer-in for Other Financing Sources.

6. AUDIOLOGY PROGRAM TRANSFER

The audiology program at the school was transferred to the Office of Public Instruction (OPI) effective July 1, 1987. The transfer resulted in a reduction of total program expenditures in fiscal year 1988 of $488,000. These expenditures are now recorded at OPI.

7. LITIGATION

The school requested an opinion from the Attorney General on whether academic/professional personnel at the school are entitled to annual leave and paid holidays pursuant to a Supreme Court decision which ruled employees (teachers) at Pine Hills School and Mountain View School were entitled to these state benefits. The Attorney General's opinion is that the teachers at the MSDB are entitled to leave benefits available to other employees of the state.

The current practice for the school employees covered by the collective bargaining agreement and for other exempt employees (nine month) is to allow them to take three (3) personal leave days during the school year. The estimated liability for fiscal year 1990 is $131,000 based on six paid holidays and prorated annual leave for actual days worked.

AGENCY RESPONSE

MONTANA SCHOOL FOR
THE DEAF AND THE BLIND

STATE OF MONTANA

3911 CENTRAL AVENUE GREAT FALLS, MONTANA 59401 (406) 453-1401
VOICE/TDD

STAN STEPHENS, GOVERNOR BILL PRICKETT, SUPERINTENDENT

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1989
Montana Legislative Auditor

May 8, 1989

Mr. James Gillett, Deputy Legislative Auditor
Office of the Legislative Auditor
State Capitol
Helena, Montana 59620

Dear Mr. Gillett:

Enclosed is our response to the recommendation contained in the report of the financial-compliance audit recently conducted at the Montana School for the Deaf and the Blind (M.S.D.B.). I trust you will find our reply responsive to your letter of May 1, 1989. If you have any questions or desire additional informaiton, please contact me.

Sincerely,

Bill Prickett

LUTHER "BILL" PRICKETT
SUPERINTENDENT

LBP/bl

COMPLIANCE WITH STATE LAW - EMPLOYMENT PLACEMENT

The finding that the Superintendent of M.S.D.B. is not gathering and recording data to assist in locating suitable employment for M.S.D.B. graduates is not disputed. We are aware of the requirements of section 20-8-116, M.C.A. and prior to 1987 we were meeting these requirements through employment of a Career Education Coordinator. As you are aware, the 50th Legislature eliminated this position from our F.T.E. The school has not been able to reassign this responsibility to another staff member because we have experienced the loss of twelve professional positions from FY 82 through FY 89, the Career Education Coordinator being only one of the twelve. It is not feasible to reassign these career placement duties to another staff member at this time. We will explore during the 1989-1990 school year the possibility of developing alternate methods of achieving this goal, per your recommendation. In addition, we will request from the Governor's budget office in the spring of 1990 permission to include in our next budget submission the restoration to M.S.D.B. of the Career Education Coordinator position.

With regard to the cost estimate of $5,500 per school year, this sum is sufficient only to cover the gathering and recording of data. To meet all the requirements of section 20-8-116, M.C.A.

of gathering and recording data, locating suitable employment opportunities, consulting with county, state and federal agencies, and developing and offering continuing vocational education programming at the school campus during the summer months would require a full time employee and this is what we intend to request. In this way, we feel we can fulfill the requirements of the law.